IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 25TH JUNE 2007 / 4TH ASHADHA 1929

WP(C).No. 19459 of 2007(N)

PETITIONER:

M/S. VELANKANNI MATHA HOSPITAL PVT. LTD.,
XVIII/619, THELLAKOM.P.O.,
KOTTAYAM – 686 169, REPRESENTED BY ITS
MANAGING DIRECTOR, MR. SABU SEBASTIAN.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR.

2. COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
ETTUMANOOR.

BY ADV. SHRI.MOHAMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19459 of 2007

Dated, this the 25th day of June, 2007

J U D G M E N T

Since goods are detained on the ground that petitioner is not a registered dealer under the KVAT Act and since petitioner is an established hospital, there will be a direction to the 1st respondent to release the goods on Managing Director of the hospital-company furnishing a bond for the security amount without surety. File will be referred for adjudication after release of the goods. It will be open to the enquiry officer to examine petitioner's liability for registration and demand registration, if required and consider penalty for carrying on business without registration.

Issue photocopy of this judgment today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg